

Caution:
DRAFT – DO NOT
FILE

This is an early release draft of
a 2020 Massachusetts tax form
or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be
processed.



Massachusetts Department of Revenue

Form 3K-1 Partner's Massachusetts Information

2020

Calendar year filers enter 01-01-2020 and 12-31-2020 below; fiscal year filers enter appropriate dates

Tax year beginning

Tax year ending

MMDDYYYY

MMDDYYYY

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

NAME OF PARTNERSHIP

FEDERAL IDENTIFICATION NUMBER

ADDRESS

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

A. Type of partnership (fill in **one** only):

☐ Partnership or other PTE

☐ Individual resident

☐ Individual nonresident

☐ Trust or estate

☐ S corporation

☐ IRA

☐ Disregarded entity

☐ Exempt organization

☐ Corporation

B1. Type of partner:

☐ General partner or LLC member-manager

☐ Limited partner or other member

B2. Indicate partner status:

☐ Domestic partner

☐ Foreign partner

C. Type of form submission:

☐ Final

☐ Amended return

D. Fill in if there was a sale, transfer or liquidation of any part of this partnership interest during the tax year

E. Fill in if the partnership participated in one or more installment sales transactions.

If Yes, indicate whether information has been communicated to the partner to calculate an addition to Massachusetts tax under MGL ch 62C, § 32A based on the following Internal Revenue Code (IRC) provisions (fill in all that apply):

☐ IRC § 453A

☐ IRC § 453(i)(2)(B)

PARTNER'S DISTRIBUTIVE SHARE

1 Massachusetts ordinary income or loss (from Form 3, line 20) 1

2 Guaranteed payments to partners (deductible and capitalized; from U.S. Form 1065, Schedule K) 2

3 Separately stated deductions 3

4 Combine lines 1 through 3. 4

5 Credits available:

a. Taxes due to another jurisdiction (full-year residents and part-year residents only) 5a

b. Lead paint credit 5b

c. ☐ Economic Opportunity Area ☐ Economic Development Incentive Program 5c

d. Brownfields credit (see instructions) 5d

e. Low-Income Housing credit 5e

f. Historic Rehabilitation credit 5f

g. Film Incentive credit (see instructions) 5g

h. Medical Device credit 5h

i. Employer Wellness Program credit 5i

j. Farming and Fisheries credit 5j

k. Certified Housing Development credit 5k

l. Life Sciences 5l

m. Veterans Hire credit 5m

n. Low-Income Housing Donation credit 5n

▼ IF A LOSS, MARK AN X IN BOX

☒ 0 0

☐ 0 0

☐ 0 0

☒ 0 0

☐ 0 0

☐ 0 0

☐ 0 0

☐ 0 0

☐ 0 0

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☐ 0 0

☐ 0 0

BE SURE TO CONTINUE SCHEDULE 3K-1 ON OTHER SIDE

NAME OF PARTNER

TAXPAYER IDENTIFICATION NUMBER

RECONCILIATION OF PARTNER'S CAPITAL ACCOUNT

- [illegible]

PARTNER'S SHARE OF PROFIT, LOSS AND CAPITAL

- [illegible]

PASS-THROUGH ENTITY PAYMENT AND CREDIT INFORMATION

Declaration election code: ☐ Withholding ☐ Composite ☐ Member-self file
☐ Exempt PTE ☐ Insurance company ☐ Non-profit
☐ Exempt corporate limited partner

- [illegible]